[Mr. Kallur Narayana Pillai.]

(*b*) whether the Government have issued any instructions to Dewan Peishkars as to what amount need be allowed for travelling allowance to Division Assistants in their respective divisions :

(*c*) whether the Government are aware that there is no uniformity in the allotment of such funds to the Division Assistants in the several divisions ; and

(*d*) whether they will provide for the travelling allowance of Division Assistants independently of the discretion of the Dewan Peishkars ?

MR. T. P. RAMASUBBA AIYAR (*Secretary to Government*) : (*a*) The amounts allotted to the four Revenue Divisions under "1 B—Travelling Allowance to officers" for the year 1102 are as given below :—

Division.	*Amount.*
	Rs.
Trivandrum	2,500
Quilon	2,500
Kottayam	2,500
Devicolam	1,500

(*b*) The answer is in the negative.

(*c*) Yes. The allotment has to depend upon the extent of jurisdiction of each Division Assistant and the volume of Revenue work he has to do.

(*d*) The Government do not see the need for it.

Working of the Income Tax Regulation.

287. **MR. L. A. LAMPARD** (*Planters*) : Will the Government be pleased to state why sufficient notes and instructions regarding the Income Tax Regulation, VIII of 1096, as amended by Regulation V of 1100, and rules relating thereto have not been issued to enable the Income Tax Regulation to be worked on the same lines as the Indian Income Tax Act now in force in British India ?

MR. T. P. RAMASUBBA AIYAR (*Secretary to Government*) : Steps have already been taken to publish a set of revised rules under the amended Income Tax Regulation. The draft rules are under consideration. The Regulation is being worked as far as possible on the same lines as the Indian Income Tax Act and necessary instructions are being issued by the Income Tax Commissioner from time to time.

Increase of pay to Peons and Lower subordinates.

288. **MR. S. PIRAVIPERUMAL PILLAI** (*Commerce and Industry, South*) : Will the Government be pleased to state :

(*a*) whether it is a fact that the cost of living is considerably higher than what it was three years ago ; and

(*b*) if the answer is in the affirmative, whether they will consider the question of raising the pay of the peons and other lower subordinates attached to the State service to enable them to earn a living wage ?

LIBRARY ARCHIVES Kerala Legislative Assembly